

10/18/1999 01:39:40 PM

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1999 DRAFTING REQUEST**Assembly Amendment (AA-AB402)**Received: **10/15/1999**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Frank Lasee (608) 266-9870**By/Representing: **Kurt**This file may be shown to any legislator: **NO**Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - miscellaneous**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

DOR compromises with delinquent taxpayers

Instructions:

See Attached. Give DOR complete flexibility in entering compromises w/ deliquent taxpayers.

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|-----------------------|-----------------------|------------------------|----------------|----------------------------|----------------------------|-----------------|
| /1 | shoveme 10/15/1999 | ygeller 10/18/1999 | jfrantze 10/18/1999 | _____ | lrb_docadmin 10/18/1999 | lrb_docadmin 10/18/1999 | |

FE Sent For:

<END>

10/15/1999 03:34:49 PM
Page. 1

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| /1 | shoveme | 11/18 jlg | 9/10/18 | 9/10/18 | | | |

11 MES 10/15/99

FE Sent For:

<END>

Shovers, Marc

From: Hildebrandt, Kurt
Sent: Friday, October 15, 1999 11:43 AM
To: Shovers, Marc
Subject: RE: AB 402 amendment

Marc,

The way we would like the bill is so that the DOR has complete flexibility to set it's own policy as to the time limit. If they choose to set a solid time for all cases, so be it. If they choose to pick a time for each person, that should be their option.

Thanks for the help.

Kurt Hildebrandt, Legislative Assistant
Office of Representative Frank Lasee
(608) 266-9870

-----Original Message-----

From: Shovers, Marc
Sent: Thursday, October 14, 1999 5:14 PM
To: Hildebrandt, Kurt
Subject: RE: AB 402 amendment

Kurt:

I can't just remove any reference to "one year" because the remaining sentence wouldn't make any sense. I can draft the amendment to achieve whatever goal you want to achieve, but I need to know what goal that is. If you want DOR to have unfettered discretion, I would draft it one way. If you want DOR to promulgate a time period by rule I would draft it another way. If you want DOR to have flexibility to set the time period within certain parameters, or based on an agreement with the taxpayer, I would draft it yet another way. Because it's a little more complicated than just deleting a reference to the one year period, I need to know what Rep. Lasee wants to accomplish; once I know this, I'll be able to draft the amendment.

Marc E. Shovers

Senior Legislative Attorney
Legislative Reference Bureau
Phone: (608) 266-0129
Fax: (608) 264-8522
e-mail: marc.shovers@legis.state.wi.us

-----Original Message-----

From: Hildebrandt, Kurt
Sent: Thursday, October 14, 1999 1:27 PM
To: Shovers, Marc
Subject: RE: AB 402 amendment

Marc,

As I understand, if we merely erased any reference to the one-year period, it would then automatically be left up to the DOR to make a decision however they wanted. Isn't this correct? What do you think?

Thank you,

Kurt Hildebrandt, Legislative Assistant
Office of Representative Frank Lasee
(608) 266-9870

-----Original Message-----

From: Shovers, Marc

Sent: Thursday, October 14, 1999 11:06 AM
To: Hildebrandt, Kurt
Subject: RE: AB 402 amendment

I should be able to get to it today or tomorrow. I have some questions, though. Do you mean that you want DOR to be able to use its discretion to set *one* time limit, which would apply to all similarly situated people, or do you mean that DOR should have the flexibility to set different time limits for different people? Do you want to set some sort of outside limit, for example 2, 3 or 5 years? Thanks.

Marc E. Shovers

Senior Legislative Attorney
Legislative Reference Bureau
Phone: (608) 266-0129
Fax: (608) 264-8522
e-mail: marc.shovers@legis.state.wi.us

-----Original Message-----

From: Hildebrandt, Kurt
Sent: Thursday, October 14, 1999 10:35 AM
To: Shovers, Marc
Subject: AB 402 amendment

Marc,

Please make an Amendment to AB 402, the bill relating to delinquent taxpayers who enter into a compromise with the DOR.

Currently, the bill has a one year limit on the payback of delinquent taxes. We want to strike that, and make it so the time limit is left to the discretion of the DOR.

Thank you for your help. Please let me know when you will complete this amendment by.

Kurt Hildebrandt, Legislative Assistant
Office of Representative Frank Lasee
(608) 266-9870



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBa0761/1

MES.....
jlg

ASSEMBLY AMENDMENT,
TO 1999 ASSEMBLY BILL 402

SOON

- 1 At the locations indicated, amend the bill as follows: ✓
- 2 1. Page 2, line 12: delete "within one year if" ✓ and substitute "according to a
- 3 payment schedule that is set up by".
- 4 2. Page 2, line 13: delete "agrees to set up a payment schedule". ✓
- 5 (END)